

**CRAIGHEAD COUNTY QUORUM COURT AGENDA**  
**Monday, September 23rd, 2024, at 5:30 P.M.**

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**CRAIGHEAD COUNTY TRAINING ROOM, 511 UNION, BASEMENT, AND ZOOM**

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INVOCATION, led by Jim Stillwell, Pleasant Grove United Methodist Church

ASSEMBLY AND PLEDGE OF ALLEGIANCE

ATTENDANCE ROLL CALL

APPROVAL OF PREVIOUS MEETING'S MINUTES – September 9<sup>th</sup>, 2024

REPORTS FROM COMMITTEES – Road, Public Service, and Finance

NEW BUSINESS

A. Resolution to accept 12/31/2023 Craighead County Audit

ANNOUNCEMENTS

PUBLIC COMMENT

## **QUORUM COURT MINUTES September 9, 2024**

Judge Day called the meeting to order at 5:30 p.m.

Invocation was led by Spencer Furby, Valley View Church of Christ.

Assembly and Pledge of Allegiance was led by Justice Williams.

Roll was called, Justice Forrest was absent.

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The first order of business was approval of Quorum Court minutes from August 26, 2024. A motion to approve minutes as prepared was made by Justice Weinstock and seconded by Justice Pasmore. Judge Day took a vote, and it passed unanimously.

### **NO OLD BUSINESS**

### **NO NEW BUSINESS**

### **ANNOUNCEMENTS**

Judge Day asked for the opinion of the court regarding how to manage recently purchased county property that candidates have previously used for electioneering during early vote and elections. Questions were asked and the overall consensus was to allow candidates and public to hold signs on sidewalks that run through county owned property, but not to place permanent campaign signs on county grounds.

### **NO PUBLIC COMMENT**

Motion to move to committees was made by Justice Williams and seconded by Justice Cook. Judge Day took a vote, and it passed unanimously.

The meeting adjourned to committees at 5:40 p.m.

## Transportation Committee Minutes 9-9-2024

Justice Cline called the meeting together at 5:41 pm. Those present were Justice Terry Couch, Justice David Tennison, Justice Garrett Barnes, Road Superintendent John James, and Craighead County Judge Marvin Day. Mr. James updated the Transportation Committee on the road work and equipment the road department will need next year. The Committee reviewed plats for Whitetail Ridge -Boling phases 1&2. Justice Couch motioned to approve the plat, which was 2nd by Justice Tennison. With no other business, Justice Tennison motioned to adjourn, which was 2nd by Justice Barnes. The committee meeting adjourned at 5:49 pm.

## Public Services Committee Minutes

No agenda or meeting to review for 9-9-2024.

## Finance Committee Minutes 9-9-2024

Justice Longmire called the meeting to order at 5:40 pm. Those present included Justice Dan Pasmore, Justice Darrel Cook, Justice Barbara Weinstock, Craighead County Treasurer Terry McNatt, Collector Wes Eddington, and County Clerk MaryDawn Marshall. Collector Eddington provided updates on the August tax collection reports, and Treasurer McNatt presented the County Financial Reports for August. With no other business to discuss, Justice Cook made a motion to adjourn, which was seconded by Justice Pasmore. The committee meeting adjourned at 5:50 pm.

Resolution No. \_\_\_\_\_

BE IT RESOLVED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, ARKANSAS,  
A RESOLUTION ENTITLED:

A Resolution requiring audit reports and accompanying comments and recommendations under A.C.A. 10-4-418, relating to a county shall be reviewed by the Quorum Court as required under A.C.A. 14-14-113.

WHEREAS, A.C.A 10-4-418 requires the audit report be reviewed by the governing body. This law also requires the governing body to take appropriate action relating to each finding and recommendation contained in the report, and

WHEREAS, Arkansas code requires that County management maintain an adequate accounting system to ensure proper safeguarding of assets, and

WHEREAS, the audit report and accompanying comments shall be reviewed at the first regularly scheduled meeting following the receipt of the audit report, and the minutes of the Quorum Court shall document the acceptance of the audit report, and

Now, Therefore, Be It Further Resolved: That the Craighead County Quorum Court has reviewed and accepted the year-end December 31, 2023, audit report by Arkansas Legislative Audit.

This Resolution shall be adopted upon passage this \_\_\_\_\_ day of September 2024.

Approved: \_\_\_\_\_  
Marvin Day  
Craighead County Judge

Attest: \_\_\_\_\_  
Mary Dawn Marshall  
Craighead County Clerk

# Arkansas



**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair

**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

September 6, 2024

RECEIVED  
SEP 12 2024  
FROM  
CRAIGHEAD COUNTY  
JUDGE'S OFFICE

The Honorable County Judge and Quorum Court Members  
Craighead County, Arkansas

We have audited the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of and for the year ended December 31, 2023, and have issued our report thereon dated July 26, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 21, 2024. We conducted our audit consistent with the planned scope and timing we previously communicated to you. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Risks Identified

We have identified the following significant risk:

We have identified management override of controls as a significant risk. We are required by professional standards to give special audit consideration to management override of controls.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

#### *Significant Unusual Transaction*

Professional standards require us to communicate to you significant, unusual transactions identified during our audit.

No significant, unusual transactions were identified as a result of our audit.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.